

SUMMARY ANALYSIS OF AMENDED BILL

Franchise Tax Board

Author: Poochigan Analyst: Roger Lackey Bill Number: SB 299

Related Bills: See Prior Analysis Telephone: 845-3627 Amended Date: 07-02-99

Attorney: Patrick Kusiak Sponsor:

SUBJECT: Taxpayer Protection And Rights/Claims For Reimbursement Of Fees And Expenses

DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as introduced/amended _____.

AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.

AMENDMENTS DID NOT RESOLVE THE DEPARTMENT'S CONCERNS stated in the previous analysis of bill as introduced/amended _____.

FURTHER AMENDMENTS NECESSARY.

☒ DEPARTMENT POSITION CHANGED TO neutral.

☒ REMAINDER OF PREVIOUS ANALYSIS OF BILL AS INTRODUCED February 3, 1999, STILL APPLIES.

OTHER - See comments below.

SUMMARY OF BILL

This bill would provide an oral hearing before the Board of Equalization (BOE) for taxpayers that file a claim for reimbursement of fees and expenses incurred related to a hearing before the BOE. This bill would provide that taxpayers may be reimbursed for fees and expenses related to an appeals conference before BOE appeals staff. This bill also would include fees and expenses incurred at the oral hearing or appeals conference in the amount that may be reimbursed. This analysis will discuss only appeals relating to actions of the Franchise Tax Board (FTB).

SUMMARY OF AMENDMENT

The July 2, 1999, amendment clarified that this bill would be operative for fees and expenses related to appeals filed on or after January 1, 2000. The amendments also added the provisions regarding appeals conference before BOE appeals staff.

As a result of the amendment, the policy and implementation considerations identified in the department's analysis of SB 299 as introduced February 3, 1999, no longer apply.

Except for the discussion of this analysis, the department's analysis of SB 299 as introduced February 3, 1999, still applies.

BOARD POSITION

Neutral.

At its March 23, 1999, meeting, the Franchise Tax Board voted 2-0 to take a neutral position on this bill as introduced February 3, 1999.

Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input type="checkbox"/> NAR
<input checked="" type="checkbox"/> N	<input type="checkbox"/> OUA	<input type="checkbox"/> PENDING

Department/Legislative Director Date

Johnnie Lou Rosas 7/14/1999